

APPENDIX
IN THE UNITED STATES COURT OF FEDERAL CLAIMS

No. 13-353 T

(Judge Lynn J. Bush)

J. J. POWELL, INC.,

Plaintiff

v.

THE UNITED STATES,

Defendant

DECLARATION OF JENNIFER DOVER SPRIGGS

I, Jennifer Dover Spriggs, am the attorney of the Tax Division, United States Department of Justice, assigned to defend this case, and I state as follows:

1. In my official capacity, I have temporary custody of certain documents from the Internal Revenue Service files with respect to the matters at issue in this case.
2. Attached hereto as the indicated exhibits are true and correct copies of the following documents which have been made available to me by the Internal Revenue Service:

Exhibit 1 - Original Certificate of Official Record for tax period ending September 30, 2009;

Exhibit 2- Original Certificate of Official Record for tax period ending December 31, 2009;

Exhibit 3- Original Certificate of Official Record for tax period ending March 31, 2010;

Exhibit 4- Original Certificate of Official Record for tax period ending June 30, 2010;

Exhibit 5- Original Certificate of Official Record for tax period ending September 30, 2010;

Exhibit 6- Original Certificate of Official Record for tax period ending December 31, 2010.

3. Also attached as the indicated exhibits are true and correct copies of the following discovery materials submitted in connection with this case:

Exhibit 7- Form 8849- Claim for Refund of Excise Taxes "Gasoline" for the 3rd Quarter 2009 (Excerpt);

Exhibit 8- Form 8849- Claim for Refund of Excise Taxes "Undyed Diesel Fuel" for the 3rd Quarter 2009 (Excerpt);

Exhibit 9- Form 8849- Claim for Refund of Excise Taxes "Gasoline" for the 4th Quarter 2009 (Excerpt);

Exhibit 10- Form 8849- Claim for Refund of Excise Taxes "Undyed Diesel Fuel" for the 4th Quarter 2009 (Excerpt);

Exhibit 11- Form 8849- Claim for Refund of Excise Taxes "Undyed Diesel Fuel" for the 1st Quarter 2010 (Excerpt);

Exhibit 12- Form 8849- Claim for Refund of Excise Taxes "Gasoline" for the 1st Quarter 2010 (Excerpt);

Exhibit 13- Form 8849- Claim for Refund of Excise Taxes "Gasoline" for the 2nd Quarter 2010 (Excerpt);

Exhibit 14- Form 8849- Claim for Refund of Excise Taxes "Undyed Diesel Fuel" for the 2nd Quarter 2010 (Excerpt);

Exhibit 15- Form 8849- Claim for Refund of Excise Taxes "Gasoline" for the 3rd Quarter 2010 (Excerpt);

Exhibit 16- Form 8849- Claim for Refund of Excise Taxes “Undyed Diesel Fuel” for the 3rd Quarter 2010 (Excerpt);

Exhibit 17- Form 8849- Claim for Refund of Excise Taxes “Gasoline” for the 4th Quarter 2010 (Excerpt);

Exhibit 18- Form 8849- Claim for Refund of Excise Taxes “Undyed Diesel Fuel” for the 4th Quarter 2010 (Excerpt);

Exhibit 19- Credit card application for the Pacific Pride Fuel Card;

Exhibit 20- letter of registration dated December 7, 1994;

Exhibit 21- Invoice dated July 31, 2009;

Exhibit 22- Certificates provided to plaintiff by its tax exempt customers;

Exhibit 23 – Plaintiff’s Responses to Defendant’s Interrogatories-Set No. 1;

Exhibit 24- Plaintiff’s Responses to Defendant’s Interrogatories-Set No. 2;

Exhibit 25- Letter to Cloyd F. Van Hook dated August 1, 2014;

Exhibit 26- Letter to Jennifer Dover Spriggs dated August 29, 2014;

Exhibit 27- Transcript of the deposition of Robert Powell;

Exhibit 28- Transcript of the deposition of Robert Hummel.

4. Also attached as the indicated exhibits are true and correct copies of publicly available IRS Forms regarding certain excise tax activities:

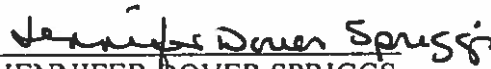
Exhibit 29- IRS Form 637-Application for Registration (For Certain Excise Tax Activities) (blank form);

Exhibit 30- IRS Schedule 8 (Form 8849)-Registered Credit Card Issuers (blank form).

5. Also attached as Exhibit 31 is a true and correct copy of a spreadsheet prepared by the defendant-The Government's Analysis of Certificates Provided to Plaintiff.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Executed in Washington, D.C., this 10th day of June 2015.


JENNIFER DOVER SPRIGGS